

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rossville Con School District (1180)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$998,141	\$1,082,521	\$1,109,219	11%	2%
	11200 Middle/Junior High	\$0	\$12,016	\$7,661	n/a	-36%
	11300 High School	\$916,596	\$1,317,637	\$1,415,638	54%	7%
	11420 Agriculture B	\$103,499	\$141,632	\$147,757	43%	4%
	11450 Consumer and Homemaking	\$39,326	\$53,602	\$55,406	41%	3%
	11920 Project 4R	\$16,854	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$14,021	\$7,850	\$12,591	-10%	60%
	12510 Communication Disorder	\$44,774	\$56,268	\$58,400	30%	4%
	12620 Learning Disability - All Others	\$65,774	\$164,742	\$134,913	105%	-18%
	12810 Special Education Preschool	\$3,122	\$28,577	\$41,749	> 500%	46%
	12900 Other Special Programs	\$0	\$174	\$3,129	n/a	> 500%
	14100 Elementary	\$4,444	\$0	\$0	-100%	n/a
	14300 High School	\$14,279	\$12,233	\$7,444	-48%	-39%
	16100 Remediation Testing	\$3,580	\$38,284	\$18,458	416%	-52%
	16200 Preventive Remediation	\$26,135	\$2,040	\$40	-100%	-98%
	22220 School Library	\$64,579	\$62,694	\$62,857	-3%	0%
	22230 Audiovisual	\$1,329	\$107	\$1,740	31%	> 500%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$204,154	\$373,126	\$387,674	90%	4%
	25820 Textbooks and Repairs	\$55,193	\$94,195	\$109,089	98%	16%
	25840 Other Textbook Rental Services	\$3,891	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$79,503	\$194,450	\$206,800	160%	6%
	41100 Transfer Tuition	\$1,916	\$47,160	\$32,697	> 500%	-31%
	41300 Area Vocational Schools	\$7,170	\$30,106	\$30,306	323%	1%
	41400 Joint Services and Supply	\$69,373	\$63,899	\$59,126	-15%	-7%
	41500 Interlocal Agreements - Special Education	\$40	\$22,233	\$21,349	> 500%	-4%
	41600 Joint Services and Supply - Other	\$3,062	\$3,535	\$1,806	-41%	-49%
Student Academic Achievement Total		\$2,740,755	\$3,809,080	\$3,925,851	43%	3%
Student Instructional Support						
	21220 Counseling Services	\$78,814	\$77,588	\$86,837	10%	12%
	21340 Nurse Services	\$25,237	\$31,298	\$32,781	30%	5%
	21390 Other Health Services	\$1,150	\$500	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$241	\$12,369	\$25,170	> 500%	103%
	22130 Instructional Staff Training Services	\$0	\$1,331	\$179	n/a	-87%
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$257	n/a	n/a
	23120 Service Area Assistants	\$14,726	\$14,835	\$14,863	1%	0%
	23190 Other Governing Body Services	\$0	\$738	\$13,414	n/a	> 500%
	23210 Office of the Superintendent	\$104,172	\$169,562	\$182,903	76%	8%

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	23220 Community Relations	\$0	\$4,595	\$4,995	n/a	9%
	23290 Other Executive Administrative Services	\$8,545	\$13,388	\$13,653	60%	2%
	26710 Technology Support and Maintenance	\$0	\$187,878	\$256,381	n/a	36%
Student Instructional Support Total		\$232,886	\$514,082	\$631,433	171%	23%
Overhead and Operational						
	23150 Legal Services	\$1,000	\$3,610	\$2,038	104%	-44%
	23160 Promotion Expenses	\$2,977	\$1,500	\$3,402	14%	127%
	25291 Refund of Revenue	\$870	\$1,939	\$2,386	174%	23%
	25296 Cash Change	\$130	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$4,820	\$3,382	\$3,535	-27%	5%
	25420 Maintenance of Buildings	\$364,139	\$552,198	\$586,642	61%	6%
	25430 Maintenance of Grounds	\$954	\$5,208	\$6,045	> 500%	16%
	25440 Maintenance of Equipment	\$48,769	\$84,499	\$95,221	95%	13%
	25460 Security Services	\$0	\$833	\$998	n/a	20%
	25470 Insurance (other than buses)	\$22,912	\$40,962	\$39,535	73%	-3%
	25510 Service Area Direction	\$21,594	\$1,122	-\$3,260	-115%	-391%
	25520 Vehicle Operation	\$108,858	\$134,938	\$124,976	15%	-7%
	25540 Vehicle Servicing and Maintenance	\$42,854	\$77,085	\$122,946	187%	59%
	25550 Purchase of School Buses	\$57,925	\$142,973	\$202,164	249%	41%
	25560 Insurance on Buses	\$6,982	\$15,993	\$14,249	104%	-11%
	25620 Food Preparation and Dispensing	\$75,558	\$101,374	\$103,549	37%	2%
	25640 Food Purchases	\$119,526	\$177,221	\$187,333	57%	6%
	25690 Other Food Services	\$9,526	\$19,018	\$17,264	81%	-9%
	26495 Official Bonds	\$240	\$797	\$333	39%	-58%
	29000 Support Services - Other	\$1,199	\$6,720	\$6,023	403%	-10%
	31000 Direction of Community Services	\$43	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$3,334	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$18,910	\$40,464	\$47,146	149%	17%
	39900 Other Community Services	\$100	\$1,192	\$1,209	> 500%	1%
	49200 Scholarships	\$2,400	\$1,400	\$900	-63%	-36%
	52200 Temporary Loans, INTEREST ON DEBT	\$349	\$5,292	\$0	-100%	-100%
Overhead and Operational Total		\$915,965	\$1,419,719	\$1,564,632	71%	10%
Nonoperational						
	25320 Land Acquisition and Development	\$6,800	\$43,994	\$17,852	163%	-59%
	25330 Professional Services	\$80,250	\$800	\$7,400	-91%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$38,340	\$32,632	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$170,099	\$134,772	n/a	-21%
	25355 Sports Facilities	\$0	\$17,425	\$19,828	n/a	14%

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	25370 Purchase of Moveable Equipment	\$1,396	\$0	\$19,857	> 500%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$39,306	\$90,477	\$72,862	85%	-19%
	25390 Other Facilities Acquisition & Construction	\$5,888	\$0	\$600	-90%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$35,000	\$50,000	\$50,000	43%	0%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$10,700	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$18,120	\$23,893	\$22,679	25%	-5%
	53100 Buildings, LEASE RENTAL	\$0	\$511,000	\$533,500	n/a	4%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$12,815	\$11,834	\$12,696	-1%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$275,625	\$214,629	\$218,337	-21%	2%
	59100 Bond Registrars Fee	\$546	\$0	\$3,483	> 500%	n/a
Nonoperational Total		\$514,085	\$1,166,783	\$1,124,567	119%	-4%
prorated						
	26491 PERF	\$17,365	\$0	\$25,421	46%	n/a
	26492 Social Security	\$234,887	\$322,850	\$330,649	41%	2%
	26493 Workmen's Compensation	\$12,848	\$30,492	\$27,687	115%	-9%
	26494 Group Insurance	\$263,720	\$475,244	\$524,239	99%	10%
	26496 Unemployment Compensation	\$0	\$0	\$0	n/a	n/a
	26498 Severance/Early Retirement Pay	\$0	\$55,028	\$84,441	n/a	53%
prorated Total		\$528,820	\$883,614	\$992,436	88%	12%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,141,110	\$4,452,932	\$4,662,473	48%	5%	63.7%	57.1%	56.6%
Student Instructional Support	\$268,178	\$591,451	\$720,156	169%	22%	5.4%	7.6%	8.7%
Overhead and Operational	\$1,009,136	\$1,582,112	\$1,731,722	72%	9%	20.5%	20.3%	21.0%
Nonoperational	\$514,085	\$1,166,783	\$1,124,567	119%	-4%	10.4%	15.0%	13.6%
Grand Total	\$4,932,510	\$7,793,278	\$8,238,918	67%	6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	69.1%	64.7%	65.3%